Docket No.: 1422-0655PUS1 (PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Makoto ISHIKAWA, et al. Conf.: 7260

Application No.: 10/518,926 Art Unit: 1712

Filed: December 23, 2004 Examiner: KUGEL

For: OIL-IN-WATER EMULSION COMPOSITION

AMENDMENT UNDER 37 CFR 1.111

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

INTRODUCTORY COMMENTS

Responsive to the Office Action of April 16, 2007, the following amendments and remarks are respectfully submitted in connection with the above-identified application.

This response includes:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.